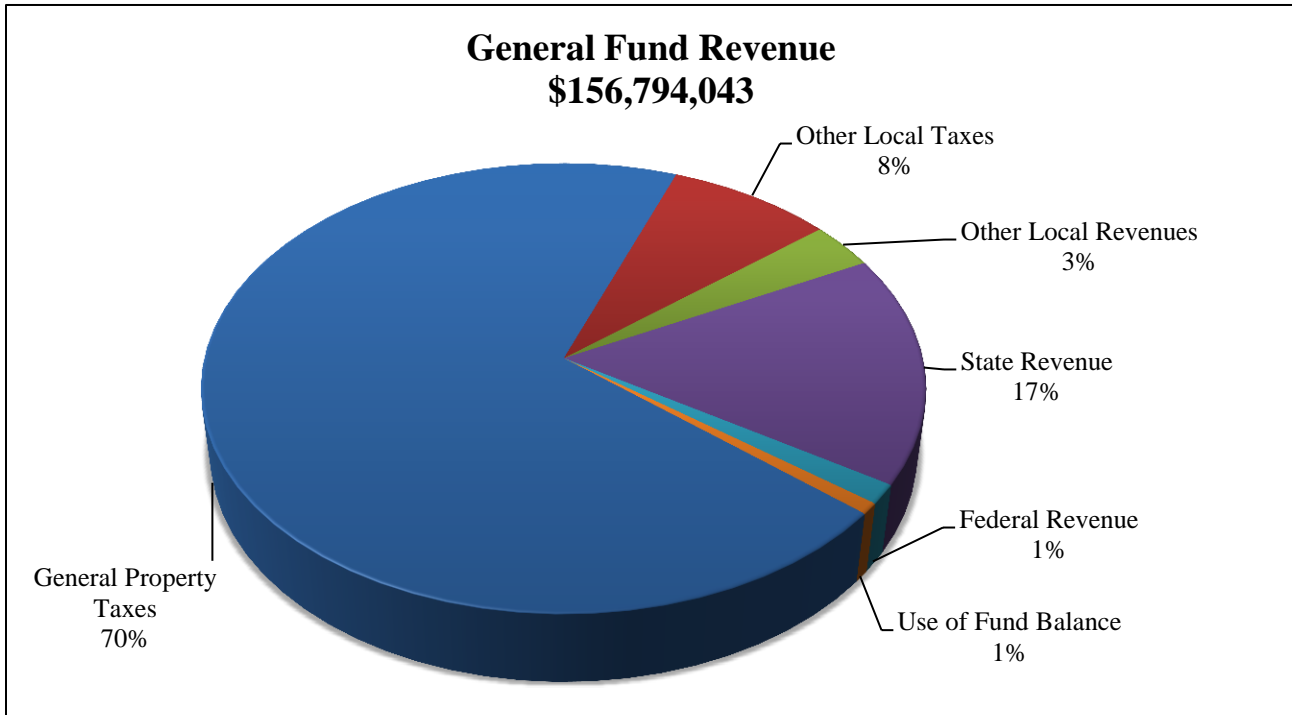


General Fund Revenue Summary

The FY 2013 adopted General Fund budget includes \$156,794,043 in current year revenue, an increase of \$2,587,089 (1.68%) from the FY 2012 adopted budget. The adopted budget incorporates \$1,234,803 in anticipated use of fund balance. The following section provides an overview of General Fund revenue by source category including local revenue, state revenue, federal revenue, and intergovernmental revenue.



Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
<u>Local Revenue</u>					
General Property Taxes	\$109,576,780	\$107,302,090	\$106,833,585	\$109,165,337	\$2,331,752
Other Local Taxes	11,955,451	12,445,398	12,700,000	13,110,000	410,000
Permits, Fees & Licenses	964,288	889,367	1,146,900	1,335,000	188,100
Fines and Forfeitures	515,286	470,322	489,000	768,732	279,732
Use of Money & Property	570,386	535,161	569,877	463,421	(106,456)
Charges for Services	902,216	888,273	1,001,431	1,017,331	15,900
Miscellaneous/Recovered Costs	334,510	406,405	339,117	545,372	206,255
Subtotal, Local Revenue:	\$124,818,917	\$122,937,016	\$123,079,910	\$126,405,193	\$3,325,283
State Revenue:	\$25,963,841	\$25,675,673	\$26,102,257	\$25,870,209	(\$232,048)
<u>Federal Revenue:</u>	<u>3,200,573</u>	<u>2,937,173</u>	<u>2,896,486</u>	<u>2,180,008</u>	<u>(716,478)</u>
Subtotal, State & Federal:	\$29,164,414	\$28,612,846	\$28,998,743	\$28,050,217	(\$948,526)
Intergovernmental Revenue:	\$650,929	\$905,525	\$942,697	\$1,103,830	\$161,133
Use of Fund Balance:	\$0	\$499,805	\$1,185,604	\$1,234,803	\$49,199
<u>Debt Proceeds:</u>	<u>\$3,900,122</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
General Fund Total:	\$158,534,382	\$152,955,192	\$154,206,954	\$156,794,043	\$2,587,089

General Fund Revenue Summary

Property Tax Rates

Fauquier County's tax year runs concurrent with the calendar year. Property tax rates are adopted for the current year during the future year's budget process. Property tax rates are levied per \$100 of assessed value. Real Property is assessed on a quadrennial basis and personal property tax is assessed on an annual basis. Tax Year 2012 adopted tax rates included no increases from Tax Year 2011. The last countywide reassessment was implemented as part of the FY 2011 budget, effective January 1, 2010, with an average residential assessment value of \$313,200 and an average real estate tax bill of \$3,038.

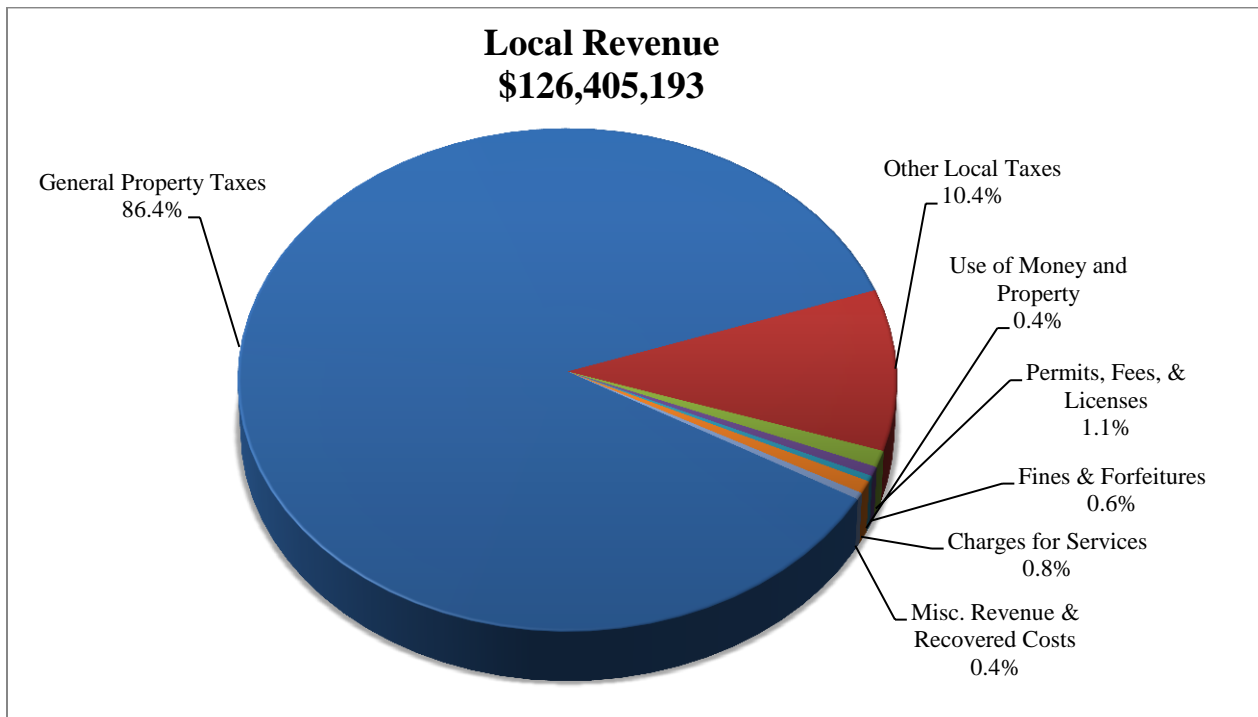
Tax Year 2010-12 Property Tax Rates			
Description	Tax Year 2010	Tax Year 2011	Tax Year 2012
Real Estate – General	\$0.919	\$0.919	\$0.919
Real Estate – Fire & Rescue	\$0.045	\$0.045	\$0.045
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006
Bethel Academy Street Improvement District Levy ¹	\$522.08	\$522.08	\$522.08
Marshall Electric Light and Business Improvement District Levy	\$0.005	\$0.005	\$0.005
Personal Property – General	\$4.650	\$4.650	\$4.650
Personal Property – Fire & Rescue	\$0.250	\$0.250	\$0.250
Business Furniture, Fixtures, & Equipment	\$2.300	\$2.300	\$2.300
Motor Homes & Campers	\$1.500	\$1.500	\$1.500
Motor Vehicle Carriers (30+ Passengers)	\$1.000	\$1.000	\$1.000
Mobile Homes	\$0.970	\$0.970	\$0.970
Machinery & Tools	\$2.300	\$2.300	\$2.300
Aircraft	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.050	\$0.050	\$0.050

¹The Bethel Academy levy consists of a special assessment per lot located within the special tax district.

General Fund Revenue Summary

Local Revenue

The FY 2013 adopted budget includes \$126,405,193 in local revenue, or 81% of all General Fund revenue, an increase of \$3,325,283 from the FY 2012 adopted budget. Local revenue includes general property taxes; other local taxes; permits, fines, and licenses; fines and forfeitures; use of money and property; charges for services; and miscellaneous revenue and recovered costs.



General Property Taxes

The FY 2013 adopted budget includes \$109,165,337 in property tax revenue, an increase of \$2,331,752 from the FY 2012 budget. Increased real estate and personal property tax revenue reflects observed and anticipated moderate growth in the County's taxable base.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Real Estate	\$84,598,828	\$84,320,038	\$84,026,973	\$85,066,701	\$1,039,728
Public Service	5,204,785	6,090,350	6,133,136	6,280,176	147,040
Personal Property	16,222,692	13,844,494	13,847,876	14,800,000	952,124
Rollback Taxes	2,398	67,858	50,000	50,000	0
Bethel Academy	58,460	58,481	55,600	58,460	2,860
Delinquent Real Property	1,581,057	1,199,470	900,000	1,100,000	200,000
Delinquent Public Service	45,753	42,857	70,000	60,000	(10,000)
Delinquent Personal Property	559,035	481,228	480,000	480,000	0
Penalties	864,194	786,259	855,000	855,000	0
Interest	439,578	411,055	415,000	415,000	0
Total:	\$109,576,780	\$107,302,090	\$106,833,585	\$109,165,337	\$2,331,752

General Fund Revenue Summary

Other Local Taxes

The FY 2013 adopted budget includes \$13,110,000 in the other local taxes category. Increased sales tax revenue, the local 1% option of the State imposed sales and use tax, reflects observed and anticipated growth in collections. Decreased business, professional, and occupational license (BPOL) tax revenues are due to an increase in the threshold for gross receipts tax on County businesses. Increased auto decals tax and decreased transient occupancy tax revenue reflects current and prior years' collections.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Sales and Use Tax (Local)	\$5,887,347	\$6,298,377	\$6,200,000	\$6,800,000	\$600,000
Utility Tax	1,331,123	1,422,115	1,400,000	1,400,000	0
Utility Consumption Tax	182,557	195,022	190,000	190,000	0
BPOL Tax	1,460,805	1,433,739	1,505,000	1,305,000	(200,000)
Auto Decals	1,738,233	1,772,082	1,730,000	1,750,000	20,000
Bank Stock Tax	117,576	90,690	100,000	100,000	0
Recording Tax & Fees (Deeds)	1,125,829	1,120,577	1,450,000	1,450,000	0
Recording Tax & Fees (Wills)	26,622	25,891	25,000	25,000	0
Transient Occupancy Tax	85,359	86,905	100,000	90,000	(10,000)
Total:	\$11,955,451	\$12,445,398	\$12,700,000	\$13,110,000	\$410,000

Permits, Fees & Licenses

The FY 2013 adopted budget includes \$1,335,000 in permits, license and fees. Increased dog tag fee revenue reflects the mid-FY 2012 increase in the dog tag fee schedule. Land use fee revenue reflects the sexennial land use revalidation. Decreased community development fee revenue reflects current and prior years' collections.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Dog Tags	\$25,568	\$23,625	\$15,000	\$40,000	\$25,000
Land Use Fees	11,684	9,141	14,000	217,000	203,000
Transfer Fees	1,899	1,795	1,900	2,000	100
Concealed Weapon Permits	4,829	5,097	2,000	2,000	0
Police Background Checks	2,568	2,136	2,000	2,000	0
Primary Election Fees	0	11,859	0	0	0
Animal/Pet Shop Dealer Permits	0	150	0	0	0
Community Development Fees	917,740	835,564	1,112,000	1,072,000	(40,000)
Total:	\$964,288	\$889,367	\$1,146,900	\$1,335,000	\$188,100

General Fund Revenue Summary

Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. Increased local fines reflect the mid-FY 2012 adjustment in the fine assessments for impaired driving convictions. Increased zoning violation fine revenue reflects prior years' and current year fine assessments.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Local Fines	\$506,636	\$458,122	\$480,000	\$757,232	\$277,232
Court Judgment Proceeds	640	851	1,000	1,000	0
Zoning Violation Fines	600	3,600	2,000	4,500	2,500
Sheriff/Seizure Forfeitures	0	345	0	0	0
Interest on Local Fines	7,410	7,404	6,000	6,000	0
Total:	\$515,286	\$470,322	\$489,000	\$768,732	\$279,732

Use of Money and Property

Use of money and property consists mainly of interest income received for the County's cash balances. Interest income is anticipated to continue to decline due to market conditions. Decreased revenue from the sale of equipment and vehicles reflects the retention of fleet vehicles longer due to limited availability of funds for replacement. Rental revenue for the Hospital Hill property is based on the adjusted rented space due to the centralization of Social Services' offices and the department's allowable State rate of reimbursement.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Interest Income - General Fund	\$245,438	\$232,811	\$310,000	\$250,000	(\$60,000)
Sale of Equipment/Vehicles	24,166	37,400	30,000	10,600	(19,400)
Rental of County Property	40,133	43,513	38,800	43,235	4,435
Rental Health Department	25,700	25,700	25,699	25,700	1
Rental of Armory	31,225	23,990	25,000	24,000	(1,000)
Rental Hospital Hill Property	203,724	171,747	140,378	109,886	(30,492)
Total:	\$570,386	\$535,161	\$569,877	\$463,421	(\$106,456)

General Fund Revenue Summary

Charges for Services

Charges for services include the County's share of fees for processing court filings, as well as usage and late fees for various County functions. The FY 2013 adopted budget anticipates increased Courtroom Security revenues based on current and prior year's collections. Decreased revenue from sales of GIS maps and sales of computer lists and files reflects prior years' collections given the slow recovery in the housing market.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Excess Fees	\$82,309	\$71,666	\$100,000	\$100,000	\$0
Remote Access Clerk Fee	5,200	15,436	20,000	20,000	0
Sheriff Fees	3,742	3,742	3,742	3,742	0
Law Library Fees	16,578	14,956	16,000	16,000	0
Local Cost	8,927	10,095	7,000	7,000	0
Courthouse Maintenance Fees	36,912	0	0	0	0
Detention Fee	5,194	5,088	4,500	4,500	0
Inmate Processing Fee	11,110	11,320	7,000	7,000	0
Commonwealth's Atty. Fees	2,287	2,849	2,300	2,700	400
County Attorney Fees	1,937	20,461	25,000	21,000	(4,000)
Corr. & Detention Charges	39,191	51,120	42,000	42,000	0
Street Signs	1,277	3,643	1,200	1,200	0
Fingerprinting Fees	4,800	11,631	9,000	9,000	0
Inmate DNA	934	986	500	500	0
Courtroom Security	203,795	184,852	170,000	200,000	30,000
Parks & Recreation	394,157	394,634	497,589	497,589	0
Welfare & Social Services Fees	2,393	0	0	0	0
Library Fees	66,404	72,345	75,000	75,000	0
Sales of Tax Maps	61	0	100	100	0
Sales of GIS Maps	14,833	11,114	20,000	10,000	(10,000)
Sales of Computer Lists & Files	175	0	500	0	(500)
Total:	\$902,216	\$885,938	\$1,001,431	\$1,017,331	\$15,900

General Fund Revenue Summary

Miscellaneous Revenue & Recovered Costs

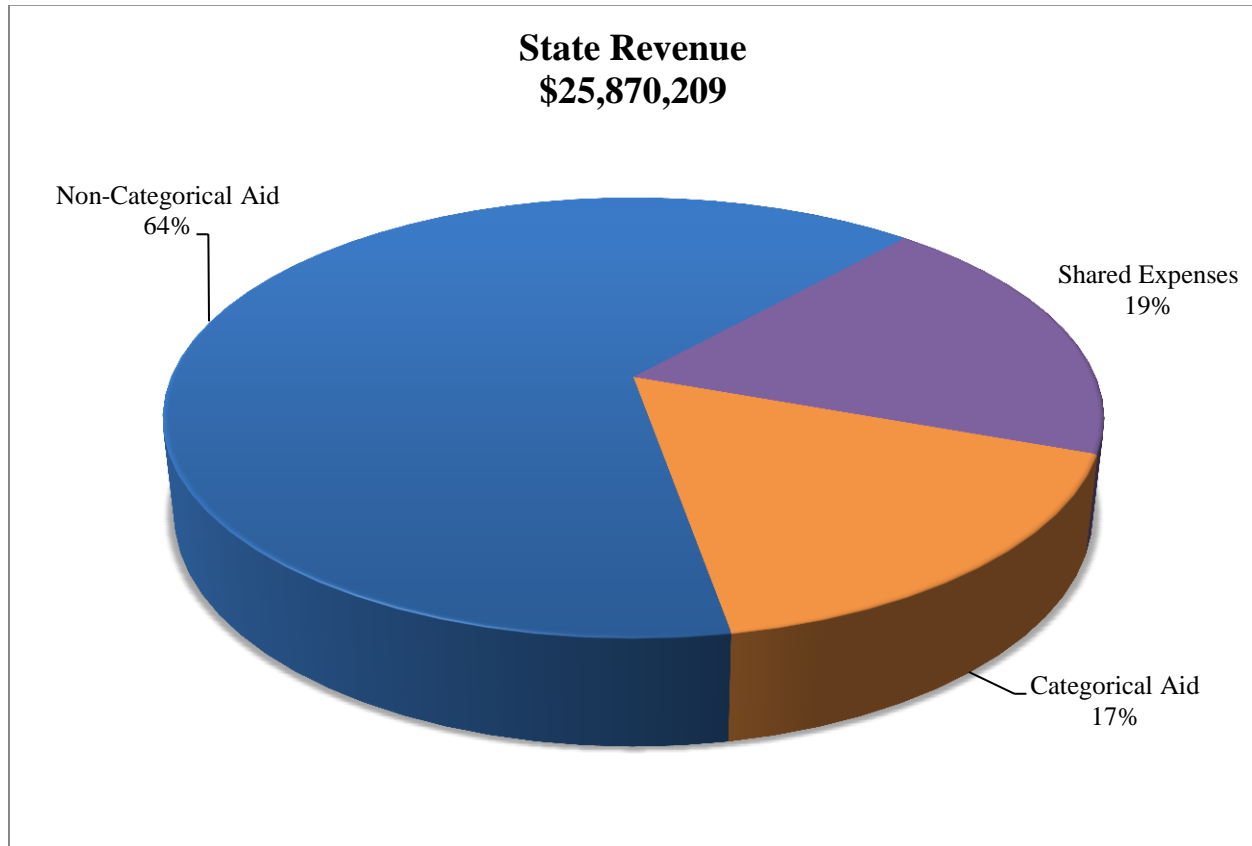
Miscellaneous revenue consists of revenue that does not correlate with other classifications. Recovered costs include reimbursements from outside organizations for services provided by the County. The FY 2013 adopted budget includes \$206,255 in additional revenue including \$201,000 from the recently implemented delinquent Commonwealth's Attorney's fees collection program and \$5,000 from the Town of Warrenton to offset annual costs for the new Code Red Emergency Alert system. Increases in lien fees for the Treasurer's Office and County Attorney, miscellaneous revenue, and recovered costs from the Warrenton Community Center and decreases in the Work Release program are reflective of current and prior years' collections.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Miscellaneous Donations	\$445	\$2,104	\$6,500	\$3,500	(\$3,000)
Admin Fees - Debt Set-Off	28,863	23,300	29,375	28,750	(625)
Lien Fees - Treasurer	26,781	28,838	30,000	34,020	4,020
Lien Fees - County Attorney	4,811	3,145	2,000	4,000	2,000
Commonwealth's Attorney Collection Fees	0	0	0	201,000	201,000
HR Background Checks	12,656	27,534	40,000	40,000	0
Wellness Dollars	25,000	20,116	15,000	15,000	0
HR Miscellaneous Revenue	22,848	21,378	22,680	22,680	0
Town Election Reimbursement	12,320	0	12,500	0	(12,500)
Town Code Red Emergency System Reimb	0	0	0	5,000	5,000
Insurance Recoveries	19,437	28,536	0	0	0
Miscellaneous Revenue	26,986	25,836	18,700	40,060	21,360
Canteen Medical Reimb.	7,390	5,694	6,500	6,500	0
Process and Service Fees	3,167	1,852	0	0	0
Home Incarceration Fees	11,781	19,287	12,000	12,000	0
Jail Boarding - Other Govts.	480	40	500	500	0
Other Government Charges	10,500	10,500	10,500	10,500	0
Work Release	57,948	62,361	80,000	65,000	(15,000)
CSA Refunds	12,040	46,566	10,000	10,000	0
Warrenton Comm Ctr Recovered Costs	19,468	18,351	15,000	19,000	4,000
Radio Reimb - Culpeper/Rappahannock	29,804	18,629	25,862	25,862	0
Miscellaneous Recoveries	1,785	44,673	2,000	2,000	0
Total	\$334,510	\$408,740	\$339,117	\$545,372	\$206,255

General Fund Revenue Summary

State Revenue

The County receives a variety of funding from the State, principally classified as non-categorical aid, shared expenses, and categorical aid. The FY 2013 adopted budget includes \$25,870,209 in state revenue, or 16.5% of total General Fund revenue.



Non-Categorical Aid

This category consists of taxes imposed by the State and shared with the County using a variety of distribution formulas. The FY 2013 adopted budget for the communications tax is reduced by \$222,765 based on current year base adjustments and prior years' collections. The mobile home titling tax and rental car tax are reduced based on current year and prior years' collections.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Rolling Stock Tax	\$84,954	\$78,426	\$85,000	\$85,000	\$0
Mobile Home Titling Tax	24,309	13,519	57,119	18,000	(39,119)
Rental Car Tax	5,618	2,280	14,672	5,000	(9,672)
Personal Property Tax Relief	13,657,787	13,657,421	13,659,496	13,659,496	0
Communication Tax	3,031,024	3,016,022	3,122,765	2,900,000	(222,765)
Total:	\$16,803,692	\$16,767,668	\$16,939,052	\$16,667,496	\$203,395

General Fund Revenue Summary

Shared Expenses

Shared expenses represent funding administered by the State Compensation Board for constitutional officers and agencies. The FY 2013 adopted budget for the Sheriff's Office reflects the reinstatement of funding by the State in mid-FY 2012. The budget for the Adult Confinement Center reflects a decrease based on current year and prior years' inmate population.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Commonwealth Attorney	\$421,514	\$445,688	\$448,067	\$451,337	\$3,270
Sheriff	3,136,671	3,383,819	3,324,299	3,382,402	58,103
Commissioner of the Revenue	184,238	171,501	169,461	169,461	0
Treasurer	167,321	151,511	148,082	148,082	0
Registrar	54,230	45,912	48,452	48,452	0
Clerk of the Court	433,714	447,801	462,250	462,250	0
Adult Confinement – Detention	291,631	213,798	275,000	225,000	(50,000)
Total:	\$4,689,319	\$4,860,030	\$4,875,611	\$4,886,984	\$11,373

Categorical Aid

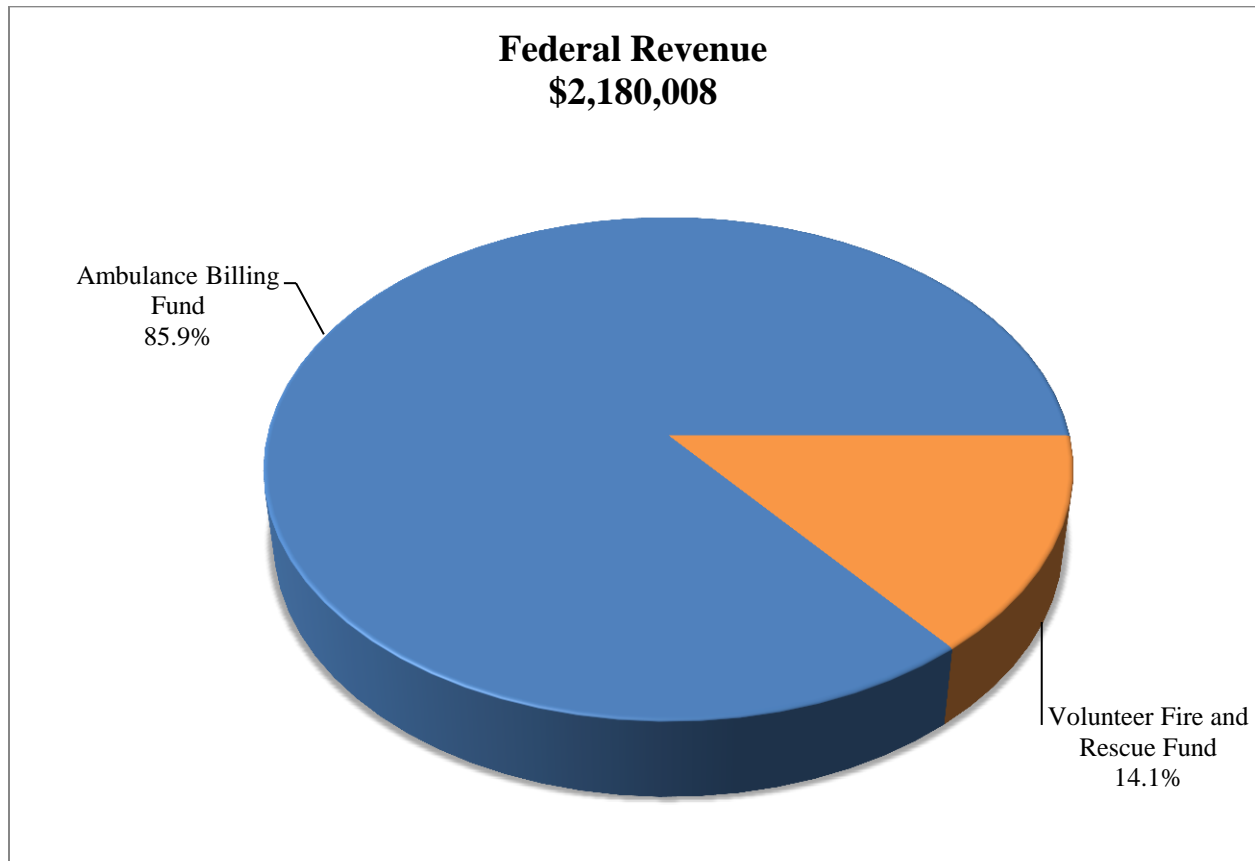
Categorical aid consists of funding from the State that has been designated for a specific purpose. This category includes funding for welfare, social services, and the Comprehensive Services Act for At-Risk Youth (CSA). Disbursements under these programs are calculated using a shared cost formula established by the Code of Virginia. Also included is funding for the County's library system, reimbursements for circuit court juries, and funding for criminal system diversion programs. The FY 2013 adopted budget includes a \$55,496 reduction in contra-revenue based on the phasing-out of the reduction in aid to localities in the Governor's Adopted Budget. Social Services and CSA revenues are adjusted based on adopted program expenses.

Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Social Services	\$1,212,622	\$1,207,095	\$1,246,883	\$1,240,613	(\$6,270)
Comprehensive Services Act	2,183,254	1,823,924	2,098,808	2,080,697	(18,111)
Welfare to Work	45,908	34,234	0	0	0
Bright Stars Initiative	54,000	54,000	54,000	54,000	0
Recordation Tax	392,022	403,006	450,000	450,000	0
Jury Duty Reimbursement	38,688	31,680	30,000	30,000	0
Adult Court Services – Pretrial	239,514	239,514	240,602	240,602	0
Community Corrections	254,328	254,328	253,240	253,240	0
Prisoner Transportation	11,876	3,854	15,000	15,000	0
Juv. Community Crime Control	47,681	36,606	39,289	36,836	(2,453)
E-911 Wireless Program	83,094	141,747	100,000	100,000	0
Armory	8,894	8,541	8,900	8,500	(400)
Library Aid	174,152	153,621	151,368	151,241	(127)
Commissioner of the Arts	5,000	5,000	5,000	5,000	0
State Revenue Reduction	(302,232)	(405,496)	(405,496)	(350,000)	55,496
Miscellaneous	22,029	56,321	0	0	0
Total:	\$4,470,830	\$4,047,975	\$4,287,594	\$4,315,729	\$28,135

General Fund Revenue Summary

Federal Revenue

The FY 2013 adopted budget includes \$2,180,008 in federal revenue, or 1.4% of total General fund revenues. This category consists mainly of Federal funding for community welfare programs. Additional revenue may be realized during the course of the fiscal year through various grant awards. The FY 2013 adopted budget includes a decrease of \$602,902 in federal funding for Social Services largely related to the transition of the daycare assistance program to a State automated system. Social Services' departmental budget has a related reduction in expense for the daycare assistance program. Public safety funding includes a decrease of \$96,576 based on the anticipated balance of available SAFER grant funding.

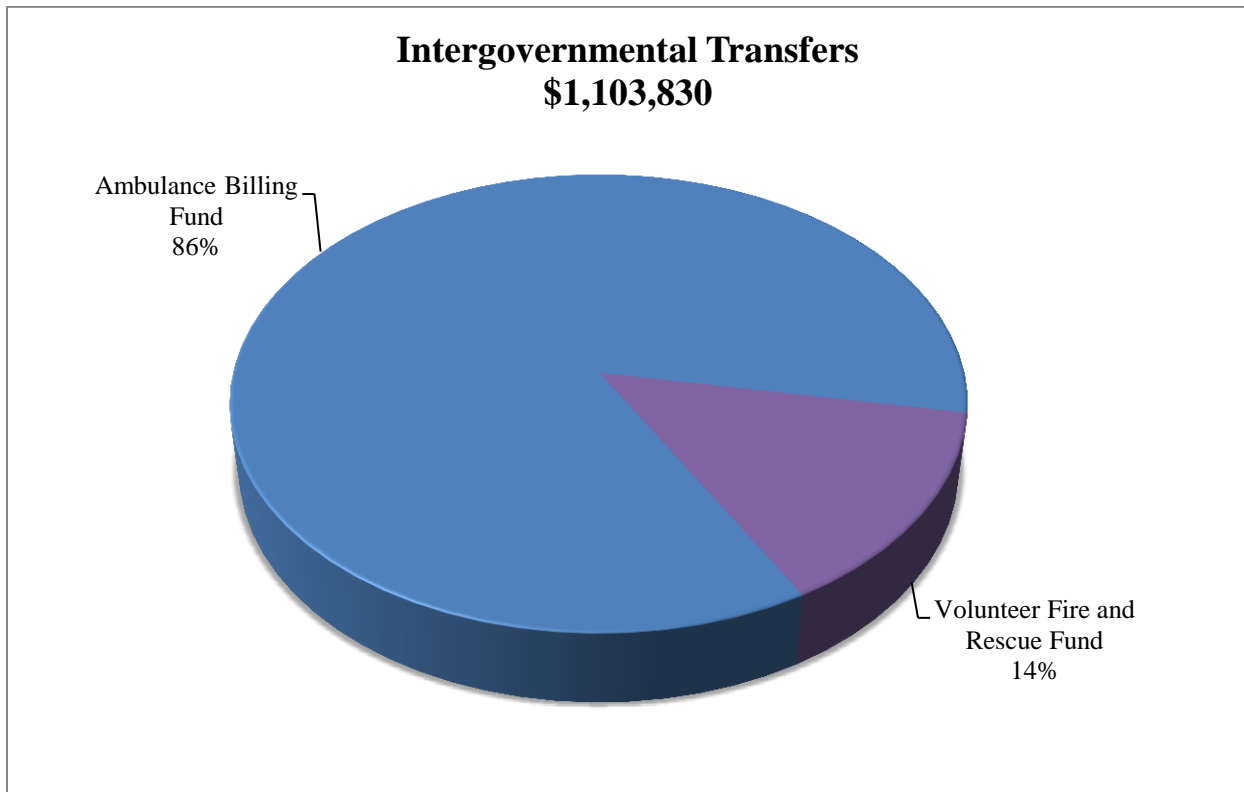


Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Welfare Administration	\$2,712,642	\$2,625,311	\$2,398,611	\$1,795,709	(\$602,902)
Public Safety	475,098	266,755	480,875	384,299	(96,576)
Agricultural Development	0	19,127	0	0	0
Community Development	0	23,500	17,000	0	(17,000)
Miscellaneous	10,373	0	0	0	0
Payments in Lieu of Taxes	2,460	2,480	0	0	0
Total	\$3,200,573	\$2,937,173	\$2,896,486	\$2,180,008	(\$716,478)

General Fund Revenue Summary

Intra-Governmental Transfers

The adopted budget includes a number of transfers from County special revenue funds to support government operations. The FY 2013 adopted budget includes a transfer from the Volunteer Fire and Rescue Association (VFRA) Fund to support career staff operations and management. The increase in the transfer from the VFRA Fund reflects increased benefit costs for supported positions. The transfer from the Ambulance Revenue Fund supports career emergency services staffing, including three 24-hour emergency services units. The Ambulance Revenue Fund transfer includes an increase for benefit costs and the phase-out of SAFER grant funding for one 24-hour emergency services unit.



Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2012-13 Change
Environmental Services	\$0	\$0	\$0	\$0	\$0
Capital Projects	35,000	0	0	0	0
Conservation Easement	0	0	0	0	0
Proffer Fund	0	30,299	0	0	0
Volunteer Fire & Rescue Association Fund	151,023	151,983	152,011	155,201	3,190
Ambulance Revenue Fund	434,906	692,944	760,686	948,629	187,943
Airport Enterprise Fund	30,000	0	30,000	0	(30,000)
Vint Hill Transportation Fund	0	30,299	0	0	0
Total:	\$650,929	\$905,525	\$942,697	\$1,103,830	\$161,133

